



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title
Senior Accountant II

Job Code Title
Accountant

Pay Band
7b

Job Code Number
132117

Citizen Services and Resource Management Division
Financial and Asset Management Bureau
Accounting Unit

Fair Labor Standards Act
Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Citizen Services and Resource Management Division administers the accounting, purchasing, safety, security, statewide facility functions, call center, forms design, one-stop business licensing coordination, and receipt and distribution of unclaimed property. The division includes the Financial and Asset Management Bureau and the Citizen Services Bureau. The Financial and Asset Management Bureau is responsible for the accounting and financial management functions of the department including distribution of tax revenues collected, monitoring and payment of department expenses, preparation of budget projections, processing the necessary accounting transactions on the state's financial systems, and analysis of financial transactions impacting the department. The bureau also coordinates the department's purchasing functions and resolves matters regarding safety, security, and facilities for department employees and the agency's office locations statewide. The Accounting Unit provides support services for department-wide operations for accounting services, cash collection and management of state revenues, state revenue distributions, management systems reviews and internal audits, payroll, purchasing and central supply, budgeting, and position control.

Job Responsibilities

The Senior Accountant II manages the department's accounting and fiscal systems and activities. This includes revenue collection and distribution to provide professional support for agency business operations in compliance with regulations and accounting standards; establishing, evaluating, and maintaining accounting systems to ensure the accurate and efficient processing of department business transactions and financial reporting activities; and preparing, monitoring, and analyzing the department's approved budgets to ensure agency fiscal requirements are met and to ensure compliance with executive and legislative intent and applicable statutes and regulations. The position reports to the division administrator and supervises technical accounting staff.

• Fiscal Management 35%

1. Develops methods for establishing direct cost and indirect cost allocations for federal programs. Establishes allocation methods for indirect cost reimbursements throughout the department. Reviews applicable legislation and policies; determines appropriate system configurations and policies to implement legislative mandates; and tests methods through the analysis of financial schedules and report.

2. Administers the collection and distribution of more than \$950 million per year in state taxes, fees, licenses and permits (general fund revenues, special revenues, and the state's portion of federal royalties from crude oil and natural gas production). Ensures the appropriate recording and distribution of revenues to various accounting entities. Monitors and reconciles revenues collected by the department that are to be passed on to counties, cities, and school districts.
3. Distributes revenues from liquor taxes, beer taxes, wine taxes, crude oil and natural gas taxes, and property taxes to local government entities and Indian tribes according to state laws, revenue sharing agreements, county laws, and generally accepted accounting principles (GAAP). Reclassifies and further distributes revenue. Although many of the distributions are automated, specific laws require reclassification of revenues. This position must research the laws and review complex transactions of revenues and then prepare complex accounting transactions to move the revenues into the correct funds.
4. Oversees the preparation of monthly, quarterly, and yearly reconciliation spreadsheets that verify distributions are correct according to specified laws and meet state accounting policy Generally Accepted Accounting Principles (GAAP). These reconciliations may result in complex accounting entries to correct the distributions. Among the accounting entities that are administered by this unit are the Liquor Enterprise Fund which is one of the state's larger enterprise operations and the Coal Permanent Trust Account which is the state's largest trust fund.
5. Oversees and coordinates the short term investment of funds for certain authorized revenues with the Board of Investments. Monitors investments daily, reports daily revenues, and researches accounts as necessary.
6. Oversees policy development and requirement definitions for department revenue control, accounts receivable, and other internal systems. Ensures the accurate definition of Statewide Accounting, Budget, and Human Resource System (SABHRS) transactions generated by the department's automated systems. Establishes policies and procedures based on the analysis of applicable legislation, accounting practices, and past practice. Makes changes through interaction with the director's office, other divisions, other state agencies, system users, and operations management staff. Interprets and implements policies, procedures, and guidelines necessary to provide the system framework for accomplishing work objectives by acquiring in-depth knowledge of system operation and user needs.
7. Initiates and completes responses to information requests based either on direct requests from sources outside the division or self-determined management information needs to satisfy department users. Performs assigned project work usually through research of data; applying specialized knowledge of one or more systems; and assembling and writing a paper or report to provide elements necessary for making management decisions.
8. Oversees the implementation and negotiation of the accounting related to federal programs. Directly oversees the preparation, submission, and negotiation of the cost allocation proposal to the U.S. Department of Health and Human Services Division of Cost Allocation in order to establish an indirect cost rate that is used for all federal programs administered by the DOR. Responsible for the accurate billing and reimbursement of federal program costs incurred by the department.
9. Coordinates communications with the Office of Budget and Program Planning, Department of Administration, Legislative Fiscal Division, Legislative Audit Division and other state agencies.
10. Seeks legislation, rule, or policy changes as necessary by drafting documentation. Attends meetings and hearings to help persuade adoption of changes.

- **Systems Management 20%**

1. Reviews SABHRS and other internal systems for correctness and accuracy in the processing of transactions. Researches and analyzes accounting system problems. Identifies and designs solutions including implementing system and policy modifications.
2. Establishes, evaluates, and maintains the accounting system infrastructure on SABHRS, the department's integrated tax system (GenTax), and other department systems including reporting

levels (trees, programs, orgs, roll-ups), fund types, and speed charts. Establishes plans, policies, and priorities for internal accounting system development and maintenance.

3. Develops internal accounting systems to ensure the department's ability to interface with state/local government and private agency accounting systems. This involves the accurate definition of system transactions to be generated by the department's automated systems; assessment of department and local/private accounting systems; and evaluation and implementation of information systems, accounting policies, and business processes needed to ensure the accurate exchange of information.
4. Works with Information Technology staff to resolve automated system errors and ensure the accuracy of SABHRS transactions generated by the department's automated systems.
5. Directs the preparation of various financial schedules and reports by compiling, organizing, manipulating, and collating data.

- **Budgeting 20%**

1. Prepares monthly department budget projections. Reviews and evaluates operating expenditures (ongoing and one-time) and personal services. Works with division contacts to evaluate the effect of day-to-day activities and special projects on the department's overall budget authority.
2. Directs the preparation, monitoring, maintenance, and analysis of the department's approved budgets, FTE's, and expenditures. Ensures compliance with statutes, executive and legislative intent, state accounting policies and procedures, and department policies and procedures. Develops, maintains, monitors, and analyzes the department's automated budget status reporting systems which forecast, monitor, and consolidate the budgetary information of the various divisions to ensure maximum effectiveness of expenditures within authorized budgets.
3. Prepares year-end accruals and develops rationales for the estimating methodology. Maintains up-to-date knowledge of state laws as they relate to distribution of taxes collected.
4. Coordinates all fiscal year start-up procedures including the establishment of appropriate budget allocations within the department. Ensures necessary funding for department operations.
5. Provides follow-up training, direction, and technical support to all appropriate department personnel on the use of the executive budgeting system and the process for preparation and submission of the biennial executive budget request.
6. Prepares yearly revenue estimates and develops the rationale for the estimating technology.

- **Staff Leadership, Management, and Supervision 20%**

Incumbent is responsible for leading staff and managing the day-to-day activities of the accounting unit. Responsibilities include monitoring the progress of work plans, goals, and objectives and aligning them with the department's goals and priorities. Supervision and development of staff is imperative to a manager's success.

Staff Leadership

1. Creates and maintains a high performance environment characterized by enthusiastic and positive leadership, direction, and a strong team orientation. Motivates employees to accomplish numerous division goals and objectives. Coordinates performance measures with staff. Encourages the development of new techniques or solutions to problems and assists with the resolution.
2. Readily adapts to changes in existing operations, programs, services, activities, and functions. Makes recommendations. Takes necessary action to implement or accommodate changes. Maintains a positive attitude in communication to staff even when difficult changes arise.
3. Maintains an atmosphere of safety within the bureau. Ensures adequate training for all staff in proper lifting techniques, sensible ergonomic practices, and work-specific safety opportunities.
4. Makes and accepts responsibility for decisions necessary to carry out the bureau's mission.
5. Accepts direction and feedback from supervisors and follows through appropriately.

Management

1. Conducts strategic planning in coordination with the division administrator to develop and establish short and long-range plans. Participates in development of viable goals and objectives consistent with agency priorities.
2. Develops programs, policies, and procedures to assure the citizens of Montana that the department operates in accordance with the highest standard of integrity and ethics.
3. Evaluates state and national standards; new trends and technologies; bureau needs; and other factors to integrate requirements and resources into program plans.
4. Establishes priorities, deadlines, and work plans for program activities. Evaluates workflow processes, efficiencies, and problems to identify the most effective use of staff and material resources to meet goals and objectives. Appropriately allocates resources to accomplish assigned work by coordinating with other work units and programs and adjusting subordinate assignments as needed. Considers pertinent factors such as available resources, staff ability, timelines, and work load. Identifies the need for additional staff or resources while maintaining fiscal responsibility.
5. Plans, schedules, and assigns special projects. Initiates adjustments to reflect changes in overall division and agency goals, operations, and relationships to departmental divisions.
6. Reviews and monitors progress through meetings and consultations. Conducts staff meetings, disseminates data, and promotes information exchange for support and advancement of department mission and goals. Uses input from the staff to guide program responsibilities.
7. Recommends program budgets for staff and equipment. Reviews allocations, project plans and objectives, and expenditures.
8. Identifies information needs and develops reports, information systems, spreadsheets, and other tracking methods to monitor program status, work progress, bureau performance, and individual performance. Uses data to identify areas of concern, strengths, and weaknesses. Provides analysis and recommends solutions to department management to resolve problems. Oversees quality control of information and sources.
9. Prepares correspondence in response to requests or inquiries. Ensures that necessary reports, correspondence, documentation, administrative actions, files, and records are correctly prepared, completed, maintained, and processed in accordance with applicable guidelines and time frames. Ensures the bureau follows department expectations regarding disclosure and employee confidentiality.

Supervision

1. Recruits and hires employees. Interviews applicants and makes appropriate selection recommendations according to applicable laws, rules, policies, procedures, and guidelines. Ensures proper training and orientation of new employees.
2. Establishes criteria for acceptable work behavior and performance. Promotes workplace efficiency and productivity by educating, mentoring, coaching, and correcting employee behavior. Encourages exceptional performance and improvement in areas of individual weakness. Develops and monitors corrective actions.
3. Appropriately reviews, recommends, and initiates personnel actions according to applicable policies, procedures, and guidelines. Carefully considers options available. Works with Human Resources to take appropriate disciplinary action as needed. Enforces disciplinary policies.
4. Recognizes and promptly resolves internal and external issues. Mediates personnel issues in a very timely manner.
5. Completes employee performance reviews. Defines goals and required results at the beginning of the performance review period. Communicates on a very regular basis with staff on progress toward those goals and results.
6. Determines the training needs of staff through analysis of program effectiveness, new technology and policies, and staff performance. Ensures consistency in the application of training opportunities for all staff. Develops and enhances on-the-job training opportunities to ensure staff is provided the needed training to fulfill their job duties including cross-training

opportunities. Provides necessary information and tools to staff to complete any new tasks and duties

7. Communicates policy and procedures clearly and effectively in order to obtain desired results. Ensures staff adhere to rules, policies, procedures, and collective bargaining agreements.
8. Monitors and approves staff leave usage while ensuring adequate coverage is maintained.
9. Upholds and promotes the department's conviction to customer service throughout agency contacts as well as in communication with taxpayers. Staff is held accountable for providing the highest level of customer service to all those that they come into contact with.

- **Other Duties as Assigned 5%**

1. Performs a variety of other duties as assigned by the supervisor.

Job Requirements

To perform successfully as a senior level accountant, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal, and interpersonal communication; customer service; conflict resolution; compiling and analyzing data from multiple sources; following written and oral directions and instructions; researching data to identify and resolve a wide variety of problems and issues; and word processing, spreadsheet, and database applications are required. The incumbent must have the ability to understand the implications of new information for both current and future problem solving and decision making; determine how a system should work and how changes in conditions, operations, and the environment will affect outcomes; identify measures or indicators of system performance and the actions needed to improve or correct performance relative to the goals of the system; and mentor and coach others for effective performance. The incumbent is required to exercise discretion and judgment in handling confidential and sensitive information.

This position requires knowledge of the concepts and theories of governmental accounting and budgeting; fiscal management with an emphasis on government and fiduciary accounting; internal department systems; GenTax, SABHRS, and Montana Budget Appropriations Reporting System (MBARS); applicable state laws, policies, and procedures; Generally Accepted Accounting Principles (GAAP), and Governmental Accounting Standards Board (GASB) standards.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a bachelor's degree in accounting, business administration, finance, or a directly related field and five years of job-related work experience with progressive responsibility and experience in accounting and fiscal/budget management including two years of in-depth experience with computer analysis or financial information.
 - Work experience should include direct supervisory experience.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public,

other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.

- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. Considerable mental stress and pressure because of workload, deadlines, and nature of work, particularly during legislative sessions, biennial budget preparation, and fiscal year-end responsibilities. At times, the incumbent will deal with angry and difficult individuals to resolve concerns or to bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. Work hours may exceed 40 hours per week from time to time, especially during fiscal year end. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- **Background Examination:** Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- **Compliance with All Appropriate Montana Tax Laws:** An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Steve Austin, Division Administrator Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____ Date: _____

Name (print): _____